

ID: CCA-5141058-13

Office:

UILC: 6532.02-04

Number: **201328032**

Release Date: 7/12/2013

---

**From:**

**Sent:** Tuesday, May 14, 2013 10:58 AM

**To:**

**Cc:**

**Subject:** Who can sign Form 907

I received the question you had about who can sign Form 907 from .

There is one delegation order that specifically covers this question in the context of Appeals. IRM 8.7.7.2.4(5) says: "Appeals Area Directors are authorized to execute Form 907 to extend the time for filing suit. See Delegation Order 8-4 (formerly DO 171, Rev. 2) at IRM 1.2.47.5."

There do not appear to be any other delegation orders that specifically address this Form. However, the instructions to Form 907 contain a section for IRS Employees that lists who should sign the Form on behalf of the IRS, depending on the unit involved (SB/SE, WI, LMSB, etc.). These instructions should be sufficient to determine who should sign the form.

Please let me know if you have any other questions or would like to discuss further.  
Thanks.